

Incorrect Body Types and City Use Tax Correction

Purpose

This memo provides:

- Instructions regarding the Chevrolet Avalanche, Hummer H2 SUT, and Cadillac Escalade EXT that are pickups and must be reported as such on documents submitted to the department.
- Correction to city use tax information distributed in memo VIN 2004-16.

Background

Manufacturers are characterizing these **4-door pickup trucks** as body type models that inappropriately call for auto plates. Pickup trucks—statutorily defined as having a box-type bed—include vehicles that can transform from a commercial (pickup) body type to a non-commercial body type. This information is documented in Chapter 9 of the *Handbook of Registration Procedures* that is available online at www.dmv.ca.gov/pubs/reg_hdbk_pdf/toc.htm.

Procedures

Ensure that registration documents submitted to the department identify the above-mentioned vehicles as pickups. Include the appropriate weight fee with the application.

City Use Tax Correction

Effective January 1, 2005, the use tax rate for the City of **Sonoma** increased to 7.75 percent. VIN 2004-16 incorrectly reported the increase for the City of Sonoma.

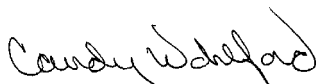
Distribution

This memo is available online at www.dmv.ca.gov/vehindustry/vin_memos/vin_top.htm and was distributed in hardcopy in February 2005 to the following:

- Dealers
- Registration Services

Contact

Call the DMV Customer Communications Section at (916) 657-6560 for further clarification of this memo. Upon request, this document can be produced in Braille or large print.



CANDY WOHLFORD, Deputy Director
Communication Programs Division